

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No. 3:25-cv-01233
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

ORDER TO SHOW CAUSE

Upon the petition of the United States of America and the Declaration of Revenue Agent Anton Pukhalenko, it is hereby **ORDERED** as follows:

1. The Respondent, Justin T. Ederle, is **ORDERED** to appear before this Court on the _____ day of _____, 2025 (at least 60 days after entry of this order), at ____:____.m., to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him.
2. A copy of this Order to Show Cause, together with the Petition to Enforce IRS Summons and the Declaration of Revenue Agent Anton Pukhalenko, shall be served in accordance with Fed. R. Civ. P. 4(e) upon the Respondent, Justin T. Ederle, within 30 days of the date that this order is served upon counsel for the United States or as soon as possible thereafter. Pursuant to Rule 4.1(a), this Court hereby appoints Revenue Agent Anton Pukhalenko, any other person designated by the IRS, or any other person designated by the Justice Department to effect service in this case upon the Respondent.
3. Proof of service effected pursuant to Paragraph 2 shall be filed with the Clerk as soon as practicable.

4. Because the record in this case reflects a *prima facie* showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Internal Revenue Service's possession, and that the administrative steps required by the Internal Revenue Code have been followed, the burden of coming forward has shifted to the Respondent, Justin Ederle, to oppose enforcement of the summons.
5. If the Respondent, Justin Ederle, has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk, with copies served on counsel for the United States, at least 21 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 days prior to the date set for the show cause hearing.
6. At the show cause hearing, only those issues brought into controversy by the responsive pleadings and factual allegations supported by affidavit or declaration will be considered. Any uncontested allegation in the petition will be considered admitted.
7. The Respondent, Justin Ederle, may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at the address on the petition, at least 21 days prior to the date set for the show cause hearing, that the Respondent has no objection to enforcement of the summons. The Respondent's appearance at the hearing will then be excused.

The Respondent, Justin Ederle, is hereby notified that a failure to comply with this Order may subject him to sanctions for contempt of court.

Entered: _____, 2025

United States District Court Judge
United States District Court
District of Puerto Rico